

Employer Information Packet

(keep this folder for your records)

Congratulations on your decision to self-direct your supports! We are excited to take part in this process with you. Acumen Fiscal Agent, LLC (Acumen) is one of the oldest and most experienced Fiscal Employer Agents in the nation. We have been helping people self-direct their own supports since 1995.

What does Acumen do for you? Acumen is the Fiscal Agent responsible for paying your employees, filing your employer taxes, billing VA Department for Aging and Rehabilitative Services (DARS) for the funding to pay for your services, and providing an accounting of funding used and taxes paid on your behalf. Acumen will obtain Employer Identification Numbers (EIN) for each employer managing consumer-directed services so that state and federal taxes can be paid on your behalf. The paperwork in this packet serves to allow us to do that. Turn the page for detailed information on the purpose of each form. Please note, you will never have to do anything different with your personal taxes. Acumen will file all of the appropriate federal and state employer taxes on your behalf upon receiving the completed paperwork.

Becoming an Employer

An employer is the individual who hires, schedules, trains and terminates, when necessary, the staff supports (aka employees). The employer manages the funding granted to the individual who receives services. Inside this folder you will find the necessary forms and instructions that authorize Acumen to act on your behalf. These forms relate to the withholding and filing of employer- and employee- related taxes.

The following forms are needed to authorize Acumen to act as your Fiscal Employer Agent. Please complete and return them to Acumen. Examples of these completed forms can be found in the back of the packet. *If you currently have or have had an Employer Identification Number (EIN), please let us know by contacting us at 888-503-0126 or customerservice@acumen2.net.

☐ Acumen Authorization Form

Date Sent

☐ Employer Appointment of Agent – IRS Form 2678

Date Sent

☐ Application for Employer Identification Number – IRS Form SS-4

Date Sent

☐ Employer Agreement Form

Date Sent

☐ VA Power of Attorney & Declaration of Rep – VA Form PAR 101

Date Sent

Return Completed Forms to Acumen

5416 E Baseline Rd, Ste 200

Mesa, AZ 85206

Fax: 866-499-3076

Toll Free: 888-503-0126

enrollment@acumen2.net

www.acumenfiscalagent.com

Frequently Asked Questions

Purpose of Forms (Please review the forms for more information. Note that all forms are used for the purpose of filing employer related taxes as they relate to funding granted by VA DARS to purchase services outlined by the program. Your personal taxes are not affected.)

- Acumen Authorization: This form Authorizes Acumen to obtain an EIN on your behalf, serve as your fiscal agent, act as a limited POA specifically for filing of employer related taxes, and electronically send you communications with regards to Acumen's services.
- Employer Appointment of Agent - IRS Form 2678: This IRS form is used to request approval for Acumen to file returns and make payments of withholding taxes on your behalf.
- Application for Employer Identification Number – IRS form SS4: This is an application for the employer identification number Acumen will need to file your employer taxes.
- Employer Agreement Form: This form outlines the understanding of the roles and responsibilities of the employer and the Financial Management Service provider (Acumen).
- VA Power of Attorney & Declaration of Representative – VA Form PAR 101: This form is used to authorize Acumen to represent you for employer related taxes filed with the Virginia Department of Taxation.

What do I need to do after I fill out the required paperwork?

Send the completed paperwork directly to Acumen. Acumen will process the paperwork with the required agency on your behalf. There is nothing further you will need to do. You will be notified if any corrections are needed.

What if I do not want to fill out the paperwork?

This paperwork is required for you to continue participation in the program. Acumen is responsible for filing employer taxes on your behalf and we cannot do that without the appropriate documentation.

Overtime

Employees cannot be paid for more hours than authorized on your service plan each pay period. If you are authorized more than 40 hours in a work week, you will need to hire more than one employee. Employees cannot accrue overtime. A work week is defined as Sunday through Saturday.

Good to Go Process

Acumen will not be able to pay your employee with DARS funds until we have received and processed all the required paperwork. This includes:

- Entering enrollment information into our system when a document is submitted correct and complete.
- Notifying the employer of corrections needed in order to proceed with the enrollment process.

Once enrolled successfully, Acumen will notify the employer that a “Good to Go” packet will be mailed or emailed. The start date and applicable consumer and employee login information will be given at that time. The “Good to Go” packet will also contain a payroll schedule and information on how to access our time entry system, Direct Care Innovations (DCI).

Communication

Acumen is committed to keeping the lines of communication open. Please do not hesitate to contact us at any time in one of the following ways:

1. If you have a question, you can email customerservice@Acumen2.net or call (888) 503-0126 to speak with a representative. Remember, the call is toll-free and we'd love to hear from you. Our TTY toll-free number is (888) 853-0010.
2. If you have a suggestion, complaint, or concern, please contact Acumen's President directly by calling toll-free (888) 530-7473 and leaving a message. Your call will be returned within two business days.

Acumen Fiscal Agent, LLC.
5416 E Baseline Rd, Ste 200
Mesa, AZ 85206
Office Hours: 8AM-8PM Eastern Time
Toll Free Phone: (888) 503-0126
Fax: (866) 499-3076
TTY: (888) 835-0010
customerservice@Acumen2.net



Authorization Form

Complete each item and fax (866) 499-3076 or mail 5416 E. Baseline Rd., Suite 200, Mesa, AZ 85206 to Acumen. Please call (888) 503-0126 if you have any questions.

I hereby authorize Acumen Fiscal Agent (Acumen) to:

1. File Form SS-4 on my behalf to obtain an Employer Identification Number (EIN), if I do not already have one, and allow the IRS to mail EIN information to Acumen once obtained. **Note: If you currently have or have had an EIN, please provide this number on Forms 8821 and 2678.**
2. Represent me as an employer for employer-related tax reporting purposes, by signing Form 2678.
3. Handle all correspondence regarding employer tax reporting issues.
4. Serve as my Full Service Agent for unemployment and withholding tax purposes. As such, Acumen shall provide all services for me, the employer, (tax, benefits, and appeals) and shall receive all documents related to my, the employer's, Virginia unemployment and withholding tax account that would otherwise have been sent to me.
5. Receive confidential information and perform any and all acts including registration that the employer can perform relating to matters pertaining to Virginia's unemployment compensation law and state tax withholding regulations effective signature date forward; subject to revocation.
6. Electronically send me (e.g. e-mail) information including, but not limited to: employer and/or employee enrollment information, account statement reports, good-to-go information, and new products or services.

Any limitations to this authorization must be specifically stated and attached. This authorization revokes all earlier authorizations and powers of attorney on file, and shall remain in effect until receipt of a written notice of revocation or a subsequent authorization or power of attorney by the Virginia Department of Taxation and/or Virginia Department of Labor and Industry.

What am I really authorizing?

- Your appointment grants Acumen Fiscal Agent a limited power of attorney to act as your agent for acts required under Section 3504 and Chapters 21, 22, 24, and/or 25 of Subchapter C of the Internal Revenue Code, and for taxes required under 3301.
- You are appointing Acumen Fiscal Agent to act as your agent for the Virginia Department of Taxation and/or Virginia Department of Labor and Industry in the fulfilling of domestic employer responsibilities relative to the employing of persons through initiatives funded by the Commonwealth of Virginia, Department of Aging and Rehabilitative Services.

Employer

Consumer

The person who hires, fires, trains and manages staff. (If the Consumer is also the Employer, enter the Consumer's information in both the Participant and Employer sections).

The individual receiving services.

Name:		Name:	
Social Security Number:		Social Security Number:	
Street Address:		Date of Birth:	
City/State/Zip:		Physical Address (if different):	
Mailing Address (if different):		City/State/Zip (if different):	
City/State/Zip (if different):			
County of Residence:			
Phone Number:			
E-mail Address:			

Employer Signature: _____

Date: _____

Form **2678** **Employer/Payer Appointment of Agent**

(Rev. December 2023) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0748

Use this form if you want to request approval to have an agent file returns and make deposits or payments of employment or other withholding taxes or if you want to revoke an existing appointment.

- If you're an employer or payer who wants to request approval, complete Parts 1 and 2 and sign Part 2. Then give it to the agent. Have the agent complete Part 3 and sign it.

Note: This appointment isn't effective until we approve your request. See the instructions for more information.

- If you're an employer, payer, or agent who wants to revoke an existing appointment, complete all three parts. In this case, only one signature is required.

For IRS use:**Part 1: Why you're filing this form.**

(Check one)

- ☒ You want to **appoint** an agent for tax reporting, depositing, and paying.
- ☐ You want to **revoke** an existing appointment.

Part 2: Employer or Payer Information: Complete this part if you want to appoint an agent or revoke an appointment.**1 Employer identification number (EIN)**

		-							
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2 Employer's or payer's name
(not your trade name)

--

3 Trade name (if any)

--

4 Address

--	--	--

Number

Street

Suite or room number

--

--

--

City

State

ZIP code

--

--

--

Foreign country name

Foreign province/county

Foreign postal code

5 Forms for which you want to appoint an agent or revoke the agent's appointment to file. (Check all that apply.)

	For ALL employees/ payees/payments	For SOME employees/ payees/payments
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Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return* (all 940 series)



Form 941, Employer's QUARTERLY Federal Tax Return (all 941 series)



Form 943, Employer's Annual Federal Tax Return for Agricultural Employees (all 943 series)



Form 944, Employer's ANNUAL Federal Tax Return (all 944 series)



Form 945, Annual Return of Withheld Federal Income Tax



Form CT-1, Employer's Annual Railroad Retirement Tax Return



Form CT-2, Employee Representative's Quarterly Railroad Tax Return



* Generally, you can't appoint an agent to report, deposit, and pay tax reported on Form 940, unless you're a home care service recipient.

- ☒ Check here if you're a home care service recipient, and you want to appoint the agent to report, deposit, and pay FUTA tax for you. See the instructions.

I am authorizing the IRS to disclose otherwise confidential tax information to the agent relating to the authority granted under this appointment, including disclosures required to process Form 2678. The agent may contract with a third party, such as a reporting agent or certified public accountant, to prepare or file the returns covered by this appointment, or to make any required deposits and payments. Such contract may authorize the IRS to disclose confidential tax information of the employer/payer and agent to such third party. If a third party fails to file the returns or make the deposits and payments, the agent and employer/payer remain liable.

**Sign your
name here**

--

Print your name here

--

Print your title here

HCSR EMPLOYER

Date

/	/
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Best daytime phone

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Now give this form to the agent to complete.

Application for Employer Identification Number
(For use by employers, corporations, partnerships, trusts, estates, churches,
government agencies, Indian tribal entities, certain individuals, and others.)
See separate instructions for each line. Keep a copy for your records.
Go to www.irs.gov/FormSS4 for instructions and the latest information.

OMB No. 1545-0003

EIN

Employer's Name Here	1 Legal name of entity (or individual) for whom the EIN is being requested		
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name	
	4a Mailing address (room, apt., suite no. and street, or P.O. box) 5416 E BASELINE RD STE 200	5a Street address (if different) (Don't enter a P.O. box.)	
	4b City, state, and ZIP code (if foreign, see instructions) MESA, AZ 85206-4704	5b City, state, and ZIP code (if foreign, see instructions)	
Employer's County & State Here	6 County and state where principal business is located		
Employer's Name Here	7a Name of responsible party		7b SSN, ITIN, or EIN
	8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
8b If 8a is "Yes," enter the number of LLC members		8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No	
9a Type of entity (check only one box). Caution: If 8a is "Yes," see the instructions for the correct box to check.			
<input type="checkbox"/> Sole proprietor (SSN) <input type="checkbox"/> Estate (SSN of decedent)			
<input type="checkbox"/> Partnership <input type="checkbox"/> Plan administrator (TIN)			
<input type="checkbox"/> Corporation (enter form number to be filed) <input type="checkbox"/> Trust (TIN of grantor)			
<input type="checkbox"/> Personal service corporation <input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government			
<input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government			
<input type="checkbox"/> Other nonprofit organization (specify) <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises			
<input checked="" type="checkbox"/> Other (specify) HCSR EMPLOYER Group Exemption Number (GEN) if any			
9b If a corporation, name the state or foreign country (if applicable) where incorporated		State	Foreign country
10 Reason for applying (check only one box)			
<input type="checkbox"/> Started new business (specify type)			
<input type="checkbox"/> Banking purpose (specify purpose)			
<input type="checkbox"/> Changed type of organization (specify new type)			
<input type="checkbox"/> Purchased going business			
<input type="checkbox"/> Hired employees (Check the box and see line 13.)			
<input type="checkbox"/> Created a trust (specify type)			
<input type="checkbox"/> Compliance with IRS withholding regulations			
<input type="checkbox"/> Created a pension plan (specify type)			
<input checked="" type="checkbox"/> Other (specify) HCSR EMPLOYER			
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year DECEMBER	
13 Highest number of employees expected in the next 12 months (enter -0- if none).		14 Reserved for future use	
Agricultural		Household	
		0	
Other			
15 First date wages or annuities were paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year)			
16 Check one box that best describes the principal activity of your business.			
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker			
<input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail			
<input checked="" type="checkbox"/> Other (specify) HCSR EMPLOYER			
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. HCSR EMPLOYER			
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
If "Yes," write previous EIN here			
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.		
	Designee's name JARED ENDERS, SUNNY HUDSON		Designee's telephone number (include area code) (623) 792-6100
	Address and ZIP code 5416 E BASELINE RD STE 200, MESA, AZ 85206-4704		Designee's fax number (include area code) (480) 371-2241
Employer's Name Here	Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code)
Employer Sign Here	Name and title (type or print clearly) HCSR EMPLOYER		Applicant's fax number (include area code)
Signature		Date	

Do I Need an EIN?

File Form SS-4 if the applicant entity doesn't already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
started a new business	doesn't currently have (nor expect to have) employees	complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-13, and 16-18.
hired (or will hire) employees, including household employees	doesn't already have an EIN	complete lines 1, 2, 4a-6, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-18.
opened a bank account	needs an EIN for banking purposes only	complete lines 1-5b, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
changed type of organization	either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	complete lines 1-18 (as applicable).
purchased a going business ³	doesn't already have an EIN	complete lines 1-18 (as applicable).
created a trust	the trust is other than a grantor trust or an IRA trust ⁴	complete lines 1-18 (as applicable).
created a pension plan as a plan administrator ⁵	needs an EIN for reporting purposes	complete lines 1, 3, 4a-5b, 7a-b, 9a, 10, and 18.
is a foreign person needing an EIN to comply with IRS withholding regulations	needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	complete lines 1-5b, 7a-b (SSN or ITIN as applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
is administering an estate	needs an EIN to report estate income on Form 1041	complete lines 1-7b, 9a, 10-12, 13-17 (if applicable), and 18.
is a withholding agent for taxes on nonwage income paid to an alien (that is, individual, corporation, or partnership, etc.)	is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
is a state or local agency	serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	complete lines 1, 2, 4a-5b, 7a-b, 9a, 10, and 18.
is a single-member LLC (or similar single-member entity)	needs an EIN to file Form 8832, Entity Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸ , or is a foreign-owned U.S. disregarded entity and needs an EIN to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	complete lines 1-18 (as applicable).
is an S corporation	needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	complete lines 1-18 (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity doesn't have employees.

² However, don't apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Don't use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that don't file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer agent* in the instructions. **Note:** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* in the instructions for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously assigned EIN.



**VA Department of Aging and Rehabilitative Services
Personal Assistance Services (PAS)
Employer-Representative/Acumen Agreement Form**

This Agreement is between Acumen Fiscal Agent
and the Employer of Record as stated below.

General understanding and conditions of the Department of Aging and Rehabilitative Services (DARS)
Personal Assistance Services (PAS) program:

- Participation in this DARS PAS program is a decision made after consultation with the PAS Coordinator.
- I have received from the PAS Coordinator any/all program related information about the service delivery options and the rules and regulations regarding participation in the DARS PAS program. I understand it is my responsibility as the Employer of Record to abide by all the rules and regulations of this program.
- I understand that I am the Employer of Record for this program. The employer is not Acumen Fiscal Agent, the State of Virginia, or the Department for Aging and Rehabilitative Services.
- I understand that as the employer of record I am responsible to comply with paying all of my employees in accordance with the Department of Labor Regulations including the Fair Labor Standards Act and the Final Rule effective December 1, 2016. Furthermore, I understand that this employer responsibility may extend beyond what the program funds may pay my employee and I accept full responsibility for all debts owed. This includes overtime and any hours that are above what is authorized by the PAS Program and/or within program rules. (Federal link: https://www.dol.gov/whd/homecare/homecare_guide.pdf) (State link: <https://www.virginia.gov/agencies/departments-of-labor-and-industry/>)
- I understand that Acumen is only authorized to represent me in processing payments as it relates to this DARS PAS program. Acumen will only make payments on my behalf in accordance to the authorized amounts as outlined by the PAS Program.
- I understand it is my responsibility to be aware of authorized amounts and schedule provider(s)/employee(s) and/or request program payments within those available units and funds.
- I understand that if I cause work to happen above and beyond what is authorized in the Individual Support Plan, I, as the employer, will be personally responsible for those expenses.
- I understand it is my responsibility to hire and train only qualified employees, as defined by the DARS PAS program, to provide services.
- I understand Acumen will provide me with enrollment materials and guidance on the requirements to complete each form. It is ultimately my responsibility as the employer to ensure all forms that my employee and/or I complete are correct within required guidelines.
- I will not allow any new employee(s) to begin performing work until Acumen has notified me that employee(s) are active in their system (Good to Go).
- I understand it is my responsibility to review and approve all time submissions prior to submitting them to Acumen to ensure accuracy and confirm they are authorized for processing.
- I understand that, on occasion, I may receive automated (general announcement) communication from Acumen regarding important program and/or payroll information.
- I understand it is my responsibility to notify the PAS Coordinator immediately of any significant changes in circumstances that may affect the consumer's program eligibility and/or safety.
- I understand it is my responsibility to notify Acumen immediately of any changes that effect eligibility for DARS PAS services. I understand I may be responsible for payment of any work performed during the loss of eligibility.
- I understand it is my responsibility to pay my employee(s) the amount of my Share Cost that is withheld from their pay.

Employer Initials _____



- I understand I am required to notify Acumen if the consumer is admitted into a hospital, facility or is incarcerated. I understand payments for time worked during one of these stays are not allowable.
- I understand if time or payment requests are submitted and approved by me during the time the consumer is in a hospital, facility or is incarcerated, and if those payments are made by Acumen, I am responsible to repay Acumen for those payments made.
- I understand all requests for payment must have an employer signature (approval) and date indicating approval, or must be submitted through Acumen's online time entry system which requires password-protected employer approval. I understand that Acumen will not process a payment request without proper employer approval.
- I understand my employee(s) will not be paid for hours worked over 40 in a work week. A work week is from Sunday to Saturday.
- I attest that I will submit and/or approve all payment requests in accordance with the Program regulations. I understand that payment and satisfaction of my claims may be from Federal and State funds, and that I may be prosecuted under applicable Federal or State laws, for any false claims, statements or documents or concealment of a material fact. Any misuse of funds may result in being fined or penalized including but not limited to the repayment of claim. Any collection costs or legal fees will be my responsibility to pay.
- I hereby authorize Acumen to electronically send me information (e.g. email) including but not limited to account statement reports. I understand that I have the ability to opt-out of electronic communication upon request, and can receive this through U.S. Mail service. To opt-out of receiving electronic communication, contact Acumen's Customer Service department at (888) 503-0126.
- I have read and understand the below grievance procedure for disputes between myself and Acumen.
 - Acumen's customer service is the first tier for issue resolution.
 - If the grievance is not resolved, you may request to speak to the Customer Service Manager.
 - If the grievance is still not resolved, you may request to speak with the Program Manager.
 - If the grievance is still not resolved, you may contact the Acumen President's Hotline at (888) 530-7473.

As the Financial Management Service (FMS) provider, Acumen is responsible to:

- Assist the employer in obtaining a Federal Employer Identification Number (FEIN) and any state required employment identification numbers.
- Assist the employer and employee to correctly complete enrollment paperwork
- Represent the employer in employment tax calculation, withholding, filing, reporting and payment during the time Acumen is the contracted FMS provider to the employer.
- Make authorized payments to employees as requested.
- Bill the state for reimbursement of payments made on behalf of the consumer.
- Prepare, file and distribute Forms W-2 to employees at year end on behalf of the employer.
- Provide reporting to the employer, PAS Team and state as required.
- Maintain documentation of pay requests submitted.
- Report new hires per state requirements. Process and submit payment and reports for any garnishments, liens or deductions in accordance with state and federal garnishment rules.
- Provide employer training as requested regarding Acumen's systems and paperwork.

My initials on each page and signature below confirms my understanding and agreement to abide by the terms and conditions as stated above.

Name of Consumer/Employer: _____

Phone: _____ Email Address: _____

Employer Signature

Date

FORM PAR 101
VIRGINIA POWER OF ATTORNEY AND
DECLARATION OF REPRESENTATIVE

DEPARTMENT OF TAXATION
P.O. BOX 1115
RICHMOND, VA 23218-1115
Individual Fax: 804-254-6113
Business Fax: 804-254-6111

Employer SSN goes here.

LINE 1 Taxpayer Information - Taxpayer(s) must furnish the information requested and sign and date this form.

Taxpayer Name(s) and Address

Your Social Security Number

Spouse's Social Security Number

Federal Employer ID Number
(if applicable)

Daytime Telephone Number

E-mail Address

Employer phone # goes here.

LINE 2 Representative(s) - The representative(s) must sign and date this form. The two representatives list copies of correspondence as discussed in the Instructions. Only individuals may be named as representative additional information.

Employer e-mail goes here
(if applicable).

Name and Address

Nora Schell
Acumen Fiscal Agent, LLC.
5416 E. Baseline Rd., Suite 200
Mesa, AZ 85206

Virginia Authorized Agent Number

A - 05676387

Phone Number

(480) 562 - 4174

Fax Number

(480) 347 - 2241

E-Mail Address

payroll-tax@acumen2.net

☐ Check here if you do not want this representative to receive copies of correspondence for the tax matter specified below on Line 3.

Name and Address

Sunny Hudson
Acumen Fiscal Agent, LLC.
5416 E. Baseline Rd., Suite 200
Mesa, AZ 85206

Virginia Authorized Agent Number

A - 05676387

Phone Number

(480) 347 - 1407

Fax Number

(480) 347 - 2241

E-Mail Address

payroll-tax@acumen2.net

☐ Check here if you do not want this representative to receive copies of correspondence for the tax matter specified below on Line 3.

The representative(s) above are authorized to represent the taxpayer(s) before the Virginia Department of Taxation for the following tax matters:

LINE 3 Tax Matters - Enter type of tax and year(s) or period(s) or date of death if Estate Tax. Do not use a general reference such as "All taxes", "All years," or "All periods."

Virginia Tax Account Number	Tax Type	Beginning Period (MM/YYYY format)	Ending Period (MM/YYYY format)
	WithholdingTax	01/2021	01/2024

LINE 4 Electronic Notices and Communications

I request that representative(s) listed on this form receive copies of e-mail communication.



Note: Copies of e-mail communications will be furnished through US Postal Service mail.

LINE 5 Acts authorized - The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3. The authority does not include the power to receive refund checks, the power to substitute another representative, the authority to execute a request for a tax return, the power to sign certain returns, or the power to consent to a disclosure of tax information.

This Power of Attorney and Declaration of Representative revokes all previous Powers of Attorney and Declaration of Representative and Powers of Attorney and Releases received by the Virginia Department of Taxation for the matters and years or periods covered by this form, except the following:

(Specify to whom granted, date and address including ZIP code, and attach copies of earlier power(s) and authorizations.)

LINE 6 Signature of taxpayer(s) - If a tax matter concerns a joint return, **both spouses** must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

Domestic Employer		
_____ Signature	_____ Title, if applicable	_____ Date
Employer signs here.		Employer dates here.
_____ Print Name		
Employer prints name here.		
_____ Signature	_____ Title, if applicable	_____ Date
_____ Print Name		

LINE 7 - Declaration and Signature of Representative

Declaration of Representative - Under penalties of perjury, I declare that:

- ♦ I am authorized to represent the taxpayer(s) identified on line 1 for the tax matter(s) specified on line 3; and
- ♦ I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—licensed by the Internal Revenue Service to represent taxpayers before the IRS.
 - d Officer—a bona fide officer of the taxpayer's organization. Title: _____
 - e Full-Time Employee—a full-time employee of the taxpayer. Title or Position: _____
 - f Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Other (explain) Reporting Agent / Section 3504 Agent

Signature of representative(s) - Each representative must sign and date below.

Virginia Authorized Agent Number (If applicable)	Designation - Insert above letter (a–g)	Jurisdiction (state) or Enrollment Card No. (if applicable)	Signature	Date
A - 05676387	g	No		
A -	g	No		

IF THIS PAR 101 POWER OF ATTORNEY AND DECLARATION OF REPRESENTATIVE
IS NOT SIGNED AND DATED OR LACKS COMPLETE INFORMATION, IT WILL BE RETURNED.



Acumen Fiscal Agent

IMPORTANT Employment Waiver Request

Re: Applicant:

Date:

Dear Employer,

Enclosed is the background check report for the applicant listed above which has returned with a **record(s) found**. The type of record(s) found does NOT prohibit your applicant from working in the participant's/individual's program. In order for Acumen to continue with the enrollment process, we will need from you the following:

1. Review the enclosed background check report
2. Indicate "Yes" or "No" on the below employment waiver
3. Sign and date the employment waiver
4. Return the employment waiver to Acumen

Employment Waiver

I, the employer for the participant/individual have been informed that there is a criminal offense(s) listed on the above applicant's background check report. I have read and understand the enclosed background check report and have made the below decision regarding this applicant's employment.

☐ **Yes, I would like to continue with the hiring process for the above mentioned applicant.** I have been informed that there is a criminal offense(s) on the above applicant's background check report. I have read and I understand the enclosed background check results along with my applicant's rights under the Fair Credit Reporting Act (FCRA). I will not begin working this applicant until I am provided the "Good to Go" by Acumen.

☐ **No, I do not wish to continue with the hiring process for this applicant. If this employee has already begun working, I will submit an Employee Termination Form with the last date of employment.** I have read and I understand my applicant's rights under the Fair Credit Reporting Act (FCRA).

Employer Signature

Date

Please complete this form, retain your original, then send a copy to Acumen by email to enrollment@acumen2.net, or by fax to 1(888)249-7023.



Employer's Previous Business Information

This form must be completed by the individual assuming the role of the Employer. Please provide a response to every question below. If any of the questions *cannot* be answered, check "N/A" or write "Do not know" next to the question.

Please do not provide answers to the below questions based on a Partnership, Corporation, Limited Liability Company (LLC), Trust, Estate, Nonprofit or any other entity not considered a Sole Proprietor. Acumen Fiscal Agent, LLC can only accept an EIN and business information for a Sole Proprietor business. **If you have ever owned a Sole Proprietor (currently or in the past), you must let us know. Failure to do so will also drastically increase the time it takes to enroll and receive services under this program.**

Employer Full Name (as shown on Social Security Card)	Employer Social Security Number (SSN)
Other Names or Alias Used (please list all):	

		YES	NO	N/A
1.	Have you ever received an Employer Identification Number (EIN) for any Sole Proprietor business you currently or have previously owned? If yes:			
	Please provide the previously assigned Federal EIN: _____			
	What was the nature of the business: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Is the business still active (including any requirements for filing income tax, payroll tax, or information returns): YES _____ NO _____			
2.	Have you ever previously been enrolled with another Fiscal/Employer Agent (F/EA), sometimes known as a Financial Management Service Agency? If yes:			
	Please provide the name of the F/EA: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Please provide dates of when you were with the F/EA: _____			
3.	Was a business account ever established on your behalf for state unemployment insurance (SUTA) by your state's Department of Labor/Employment? If yes:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Please provide the account number, if known: _____			
4.	Was a business account for state income tax (SIT) withheld on behalf of your employees ever established on your behalf with the state's Department of Revenue? If yes:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Please provide the account number, if known: _____			

If you answered yes to question #2, please contact the prior F/EA to obtain the documents received from the Internal Revenue Service (IRS) and state taxing authorities when you were granted your EIN and state tax accounts. Documents should include a Letter 147C or CP575 issued by the IRS, and confirmation of the state tax accounts being created.

Employer Signature

Date

Virginia DARS Cost Share

What is Cost Share?

Cost Share happens when Employer of Record (EOR) families are required to share a portion of the cost of services. Shared Cost Percentages are determined by the VA PAS program and additional information can be found by contacting the DARS PAS program. The total amount owed is determined by the Cost Share % x Total Cost of hours worked per week.

How to calculate your Cost Share amount?

1. Obtain your Cost Share % from the program
2. Navigate to the Employer DCI Web Portal
3. Enter Employer Username/Password
4. Select Sign In
5. Select Home/Dashboard (Top Left)
6. Scroll down to Client Total Hours per Week
7. Type Client Name > Select from list
8. Select Search
9. View Total Hours per Week report

acumen.dcisoftware.com

Sign In

Employer Username

Employer Password

☐ Remember me

[Forgot your password?](#)

Sign In

Note: The Client Total Hours per Week widget will show hours worked for the current calendar week (Sun-Sat). To see a previous week, select the arrow to the left of the date.

Client Total Hours Per Week

PATRICK - TX5678

x

Search

Reset

Cost Share Percentage – 15%

PATRICK ← 07/11/2021 - 07/17/2021 →

Total Hours Per Week

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
Employees	07/11/2021	07/12/2021	07/13/2021	07/14/2021	07/15/2021	07/16/2021	07/17/2021	Weekly Total
SPONGEBOB	0.00	4.58	0.00	5.00	0.00	0.00	6.50	16.08
Total	0.00	4.58	0.00	5.00	0.00	0.00	6.50	16.08

10. Multiply the total hours x Employee Pay Rate

- Ex: 16.08 hours x \$11.25/hr
- i. Total Cost - \$180.90

11. Next multiply your Cost Share Percentage by the Total Cost

- Ex: 15% x \$180.90 = \$27.14
- i. Total Cost Share Responsibility = \$27.14

CHANGE INFORMATION FORM: PARTICIPANT / EMPLOYER



Please complete this form and return to Acumen by one of the following methods:

Mail: 5416 E. Baseline Rd., Suite 200, Mesa, AZ 85206

Fax: (866) 499-3076

Email: enrollment@acumen2.net

Change PARTICIPANT Information

Complete this section when there is a change in veteran information. The veteran is the individual receiving services. If the veteran is also the employer, please complete this section **only**. For a name change, please provide the current and new name. For all other changes, only the new information is required.

Change In (select all that apply): Name <input type="checkbox"/> Address <input type="checkbox"/> Phone Number <input type="checkbox"/> E-mail Address <input type="checkbox"/>	
Current/Previous Name:	New Name (if changed):
Street Address:	
City/State/Zip:	
Phone Number:	
E-mail Address:	
Veteran ID Number:	
Signature (Employer or Authorized Rep):	
Date:	

Change EMPLOYER Information

Complete this section when there is a change in employer information. The employer is the individual who hires, trains, and manages staff. If the veteran is also the employer, please complete the veteran section only. For a name change, provide the current and new name and please fax or mail a copy of a legal document for name change. For all other changes, only the new information is required.

Change In (select all that apply): Name <input type="checkbox"/> Address <input type="checkbox"/> Phone Number <input type="checkbox"/> E-mail Address <input type="checkbox"/>	
Current/Previous Name:	New Name (if changed):
Street Address (if changed):	
City/State/Zip (if changed):	
Phone Number (if changed):	
E-mail Address:	
Client ID Number:	
Signature (Employer or Authorized Rep):	
Date:	



VA DARS PARTICIPANT TERMINATION NOTICE

Complete this section when terminating services with Acumen		
PARTICIPANT NAME:		
TERMINATION DATE:	CHECK ONE	
	VOLUNTARY <input type="checkbox"/>	INVOLUNTARY <input type="checkbox"/>
REASON FOR TERMINATION:		
NAME AND TITLE OF PERSON AUTHORIZING TERMINATION:	PHONE:	
SIGNATURE:	DATE:	

PLEASE EMAIL, FAX OR MAIL COMPLETED AND SIGNED FORM TO:

ACUMEN
5416 E BASELINE RD., SUITE 200
MESA, AZ 85206

Email to: enrollment-va@acumen2.net

Fax 866-499-3076 Phone 888-503-0126

VA DARS Payment Schedule Effective July 1, 2024

To ensure that your employees and/or service providers are always paid on time, please ensure your employee's time is entered and approved online by the due date, even if it falls on a weekend or holiday. These dates are strictly enforced. Any time that is approved after the due date or payment requests received after that date will be processed for the following payment period.

Be sure to have all hours entered and approved by the "Submissions Due NO Later Than" date. To access the DCI Employer and Employee Portal, go to:

<http://acumen.dcisoftware.com>

If you would like to attend a webinar on how to use either the Mobile App or online Web Time Entry portal, visit www.acumenfiscalagent.com and click on the Events tab. If you have any questions or concerns, contact our Customer Call Center at 888-503-0126.

“MONTH” refers to the month that services were provided.	MONTH	Payment Period End Date	Submissions Due NO Later Than	Direct Deposit/Check Date	“Direct Deposit/ Check Date” shows the date that payment will be issued. For those payees that have selected direct deposit or pay card, this is also the date that funds will be available in their accounts.
“Payment Period End Date” is the last day of services in the pay period.	JULY	07/13/24	Mon, 07/15/24	Fri, 07/19/24	“Submissions Due NO Later Than” is the last date that your employee’s time can be approved and your vendor payment requests can be submitted, for the pay period in order to be paid as scheduled.
		07/27/24	Mon, 07/29/24	Fri, 08/02/24	
	AUGUST	08/10/24	Mon, 08/12/24	Fri, 08/16/24	
		08/24/24	Mon, 08/26/24	Fri, 08/30/24	
	SEPTEMBER	09/07/24	Mon, 09/09/24	Fri, 09/13/24	
		09/21/24	Mon, 09/23/24	Fri, 09/27/24	
	OCTOBER	10/05/24	Mon, 10/07/24	Fri, 10/11/24	
		10/19/24	Mon, 10/21/24	Fri, 10/25/24	
	NOVEMBER	11/02/24	Mon, 11/04/24	Fri, 11/08/24	
		11/16/24	Mon, 11/18/24	Fri, 11/22/24	
		11/30/24	Mon, 12/02/24	Fri, 12/06/24	
	DECEMBER	12/14/24	Mon, 12/16/24	Fri, 12/20/24	
		12/28/24	Mon, 12/30/24	Fri, 01/03/25	
	JANUARY	01/11/25	Mon, 01/13/25	Fri, 01/17/25	
		01/25/25	Mon, 01/27/25	Fri, 01/31/25	
	FEBRUARY	02/08/25	Mon, 02/10/25	Fri, 02/14/25	
		02/22/25	Mon, 02/24/25	Fri, 02/28/25	
	MARCH	03/08/25	Mon, 03/10/25	Fri, 03/14/25	
		03/22/25	Mon, 03/24/25	Fri, 03/28/25	
	APRIL	04/05/25	Mon, 04/07/25	Fri, 04/11/25	
		04/19/25	Mon, 04/21/25	Fri, 04/25/25	
	MAY	05/03/25	Mon, 05/05/25	Fri, 05/09/25	
		05/17/25	Mon, 05/19/25	Fri, 05/23/25	
		05/31/25	Mon, 06/02/25	Fri, 06/06/25	
JUNE	06/14/25	Mon, 06/16/25	Fri, 06/20/25		
	06/28/25	Mon, 06/30/25	Fri, 07/03/25		

Please share this schedule with your employees and keep a copy in a safe place for easy reference.
Acumen Fiscal Agent 5416 E. Baseline Rd., Suite 200 Mesa, AZ 85206



EITC Notices

The Virginia law noted below requires that employers post the enclosed notices in a common area regularly accessible by your employees. The notices inform employees that they may be eligible for Federal Earned Income Tax Credit (EITC) and state Credit for Low-Income (CLI) taxpayers. Please post these notices as soon as possible and leave them posted any time employees are present. This is important information for low-income employees of Virginia to reduce the amount of income tax they owe or increase their income tax refund.

We would urge you, as the employer, to not offer tax advice to your employees. If your employees have questions concerning the Federal Earned Income Tax Credit (EITC) or state Credit for Low-Income (CLI), they should:

1. Consult a tax advisor
2. Visit the Internal Revenue Service at:
<https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit-eitc>
3. Visit the Virginia Department of Social Services at:
<https://www.dss.virginia.gov/community/eitc.cgi>

Acumen Fiscal Agent LLC does not have any additional information above what is in this letter or the attached notices, and we are not able to provide tax advice on anyone's personal tax situation.

Sincerely,

Tax Department at Acumen Fiscal Agent LLC

REFERENCE:

Code of Virginia § 40.1-28.7:3. Earned income tax credit; employer notice to employee.

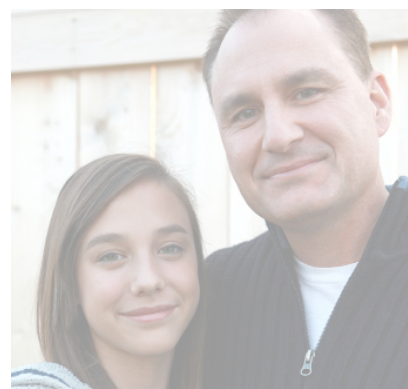
Every employer shall post in the same location where other employee notices required by state or federal law are posted any notice provided by the Virginia Department of Social Services that informs employees that they may be eligible for federal and state earned income tax credits and may apply for the credit on their tax returns or receive the credit in advance payments during the year.

Acumen Fiscal Agent, LLC
5416 E. Baseline Rd., Suite 200
Mesa, Arizona, 85206

Did you know Virginia has an income tax credit for low-income, working individuals and families?



Could you be eligible?



Two ways to increase your income:

- ✓ The Federal Earned Income Tax Credit
- ✓ The Virginia Credit for Low Income Individuals

FIND OUT IF YOU QUALIFY for the Commonwealth of Virginia income tax credit today! Visit the Low Income Individuals Credit page on the Virginia Tax site: **www.tax.virginia.gov/low-income-individuals-credit**

Call the **Virginia Department of Taxation** at: **(804) 367-8031**, PAY-VTAX at: **(804) 339-1307**
or visit: **www.tax.virginia.gov**

Life's a little easier with



EITC is for people who work for someone else or own or run a business or a farm. To qualify, you must have low to mid income and meet the following rules.

To qualify, you and your spouse (if filing a joint return):

- Must have earned income
- Must have a Social Security number that is valid for employment issued on or before the due date of the return (including extensions)
- Cannot have investment income, such as interest income, over a certain amount
- Generally must be a U.S. citizen or resident alien all year
- May not file as married filing separately
- May not be a qualifying child of another person
- May not file Form 2555 or 2555-EZ (related to foreign earned income)
- Must have a qualifying child or if you do not have a qualifying child, you must:
 - be at least age 25 but under age 65 at the end of the year,
 - live in the United States* for more than half the year, and
 - not qualify as a dependent of another person.

To claim the EITC, you have to file a federal tax return even if you owe no tax and are not required to file. File your tax return as soon as you have all the information you need about how much you earned. However, refunds for returns claiming the EITC can't be issued before mid-February. This delay applies to the entire refund, not just the portion associated with the EITC.

EITC provides a boost to help pay your bills or save for a rainy day.

Just imagine what you could do with EITC.

Do you want help with the EITC?

- Go to www.irs.gov/eitc for free information and to check out the interactive EITC Assistant to see if you qualify for the credit and estimate the amount of your EITC.
- Visit a Volunteer Income Tax Assistance (VITA) site for free tax help and preparation. Go to www.irs.gov/VITA or call 1-800-906-9887 to find a site.
- Use FreeFile at www.irs.gov/FreeFile for free online filing through commercially available tax preparation software.

Errors can delay the EITC part of your refund until corrected. If the IRS audits your return and finds an error in your claim of the EITC, you must pay back the amount of the EITC you received in error plus interest and penalties. You may also have to file Form 8862 for future claims. And, if the IRS finds your incorrect claim was due to reckless or intentional disregard of rules and regulations or fraud, we may ban you from claiming the EITC for 2 years or 10 years, depending on the reason for the error.

**U.S. military personnel on extended active duty outside the United States are considered to live in the United States while on active duty.*

El *EITC* es para las personas que trabajan para alguien más o son dueñas o dirigen un negocio o una granja. Para tener derecho, usted debe tener ingresos bajos a medios y cumplir con las siguientes reglas.

Para calificar, usted y su cónyuge (si presentan una declaración conjunta):

- Tienen que tener ingresos de trabajo
- Tienen que tener un número de Seguro Social válido para el empleo, emitido en la fecha de vencimiento de la declaración (incluidas las prórrogas), o antes
- No pueden tener ingresos de inversión, como ingresos de intereses, que superen cierta cantidad
- Por lo general, tienen que ser ciudadanos de los Estados Unidos o extranjeros residentes todo el año
- No pueden presentar la declaración como “casado que presenta por separado”
- No pueden ser un hijo calificado de otra persona
- No pueden presentar el Formulario 2555 o el Formulario 2555-EZ (relacionado con los ingresos ganados en el extranjero)
- Tienen que tener un hijo calificado o si no tienen un hijo calificado, ustedes tienen que:
 - tener 25 años de edad, pero menos de 65 años de edad al final del año,
 - vivir en los Estados Unidos* durante más de la mitad del año, y
 - no reunir los requisitos como dependientes de otra persona.

Para reclamar el *EITC*, usted tiene que presentar una declaración del impuesto federal, aún si no adeuda impuestos y no tiene el requisito de presentar una declaración. Presente su declaración de impuestos tan pronto como tenga toda la información que necesita sobre cuánto ganó. No obstante, los reembolsos de las declaraciones en las que se reclama el *EITC* no se pueden emitir antes de mediados de febrero. Esta demora se aplica al reembolso total, no sólo a la parte asociada al *EITC*. El *EITC* proporciona un impulso para ayudar a pagar sus facturas o ahorrar para los tiempos difíciles.

Sólo imagine lo que podría hacer con el *EITC*.

¿Desea ayuda con el *EITC*?

- Visite www.irs.gov/eitc para obtener información gratuita y consultar el asistente *EITC* interactivo para ver si califica para el crédito y estimar la cantidad de su *EITC*.
- Visite un sitio de Asistencia Voluntaria al Contribuyente con los Impuestos sobre los Ingresos (*VITA*, por sus siglas en inglés). Visite www.irs.gov/VITA o llame al 1-800-906-9887 para encontrar un sitio.
- Utilice *Free File* en www.irs.gov/FreeFile para la presentación gratuita en línea a través de software de preparación de impuestos, disponible comercialmente.

Los errores pueden demorar la parte del *EITC* de su reembolso, hasta que se corrijan. Si el *IRS* audita su declaración y encuentra un error en su reclamación del *EITC*, usted tiene que devolver la cantidad del *EITC* que recibió por error más multas e intereses. Es posible que también tenga que presentar el Formulario 8862 para las futuras reclamaciones. Y si el *IRS* encuentra que su reclamación incorrecta fue debido a descuido imprudente o intencional de las reglas y regulaciones o fraude, podemos prohibirle reclamar el *EITC* por 2 años o 10 años, dependiendo de la causa de su error.

** El personal militar de los EE.UU. en servicio activo prolongado fuera de los Estados Unidos se considera que vive en los Estados Unidos mientras está en servicio activo.*